Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of ___Val Verde County___

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Comstock ISD						
Tax Year 2012	1.215	1.04	.175	1.2168	1.04	1.04
Tax Year 2013	1.205	1.04	.165	1.118	1.04	1.04
Tax Year 2014	1.215	1.04	.175	1.1412	1.04	1.04
Tax Year 2015	1.320	1.17	.150	1.0700	1.04	1.04
Tax Year 2016	1.320	1.17	.150	1.2877	1.2268	1.17
Farm to Market						
Tax Year 2012	0.018	0.018	NONE	0.018	0.018	0.0194
Tax Year 2013	0.018	0.018	NONE	0.018	0.018	0.0182
Tax Year 2014	0.018	0.018	NONE	.0175	0.0175	0.0189
Tax Year 2015	0.018	0.018	NONE	.0170	0.0170	0.0183
Tax Year 2016	.0243	.0243	NONE	.0171	0.0184	0.0184
San Felipe Del Rio CISD						
Tax Year 2012	1.1795	1.04	0.1395	1.045510	1.044910	1.194297
Tax Year 2013	1.1724	1.04	0.1324	1.099726	1.059749	1.180068
Tax Year 2014	1.1679	1.04	0.1279	1.139642	1.104559	1.175801
Tax Year 2015	1.1603	1.04	0.1203	1.080030	1.014937	1.165868
Tax Year 2016	1.1598	1.04	0.1198	1.087113	1.046810	1.165858
Val Verde County						
Tax Year 2012	0.4457	0.3657	0.08	0.4469	0.4740	0.8384
Tax Year 2013	0.4457	0.3657	0.08	0.4375	0.4606	0.7812
Tax Year 2014	0.4818	0.3888	0.093	0.4515	0.4623	0.7343
Tax Year 2015	0.4818	0.4088	0.073	0.4561	0.4745	0.8012
Tax Year 2016	0.4955	0.4544	0.0411	0.4585	0.5314	0.8202
Val Verde Hosp Dist						
Tax Year 2012	0.125134	0.125134	NONE	0.125134	0.125134	0.135144
Tax Year 2013	0.119200	0.119200	NONE	0.119200	0.119200	0.128700
Tax Year 2014	0.116500	0.125800	NONE	0.116500	0.116500	0.125800
Tax Year 2015	0.111300	0.111300	NONE	0.111300	0.111300	0.120200
Tax Year 2016	0.106143	0.106143	NONE	0.106143	0.114634	0.114634

The county is providing this table of property tax rate information as a service to the residents of the county. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

The **Adopted Tax Rate** is the tax rate adopted by the governing body of a taxing unit.

The **Maintenance and Operations Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The **Debt Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The **Effective Tax Rate** is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Effective Maintenance and Operations Rate** is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Rollback Tax Rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.